

**Table 2**  
**Administration**

**SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,**  
**By Fiscal Year, 2003-04 to 2013-14**  
*(Modified accrual basis of accounting)*

<b>Tax program</b>	<b>Revenue account</b>	<b>2013-14</b>	<b>Yr-to-Yr Chg</b>
<b>Alcoholic beverage taxes a/:</b>	<b>General Fund</b>	<b>\$354,315,000</b>	<b>-0.6%</b>
Taxes on beer and wine		167,209,000	-1.1%
Taxes on distilled spirits		187,105,000	-0.2%
<b>Cigarette and tobacco products taxes a/:</b>		<b>839,712,000</b>	<b>-3.7%</b>
Breast cancer research cigarette stamp tax	Breast Cancer Fund	20,270,000	-5.3%
Children and families first cigarette stamp tax	CA Children and Families First	462,329,000	-3.8%
Cigarette and tobacco products licensing fee b/	Cigarette and Tobacco Products Compliance	1,822,000	7.4%
Cigarette and tobacco products surtax	Cigarette and Tobacco Products Surtax	268,907,000	-3.2%
Cigarette tax	General Fund	86,384,000	-4.1%
<b>Electrical Energy Tax</b>	<b>Energy Resources Surcharge</b>	<b>72,033,000</b>	<b>0.5%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>State Emergency Telephone Number Account</b>	<b>85,224,000</b>	<b>7.7%</b>
<b>Environmental taxes and fees</b>		<b>738,835,000</b>	<b>2.7%</b>
Childhood lead poisoning prevention	Childhood Lead Poisoning Prevention Fund	21,794,000	-10.4%
Electronic waste recycle	Electronic Waste Recovery and Recycling Account	57,615,000	-33.7%
Fire prevention fee c/	State Responsibility Area Fire Prevention	143,500,000	90.8%
Hazardous substances taxes and fees	Hazardous Waste Control Account; Toxic Substances Control Account	78,553,000	8.3%
Integrated Waste Management fees	Integrated Waste Management Account	43,276,000	5.8%
Marine invasive species control	Marine Invasive Species Control Fund	4,205,000	-7.1%
Occupational lead poisoning prevention	Occupational Lead Poisoning Prevention Account	3,057,000	-4.7%
Oil spill fees	Oil Spill Prevention and Administration Fund	31,057,000	-0.9%
Tire recycling fee	California Tire Recycling Management Fund	52,994,000	1.9%
Underground storage tank fee	Underground Storage Tank Clean-up Fund	289,197,000	-8.2%
Water rights fee	Water Rights Fund	13,589,000	-0.3%
<b>Fuel Taxes and Fees:</b>		<b>6,122,710,000</b>	<b>10.6%</b>
Diesel and use fuel taxes d/	Highway Users Tax Account	356,735,000	9.0%
<b>Motor vehicle fuel taxes</b>	<b>State Transportation Fund</b>	<b>5,765,975,000</b>	<b>10.7%</b>
Gasoline tax e/	State Transportation Fund	5,763,417,000	10.7%
Jet fuel tax	State Transportation Fund, Aeronautics Account	2,558,000	-3.2%
<b>Insurance taxes f/</b>	<b>General Fund</b>	<b>2,156,114,000</b>	<b>4.5%</b>
<b>Lumber Products Assessment g/</b>	<b>Timber Regulation and Forest Restoration Fund</b>	<b>35,440,000</b>	<b>142.1%</b>
<b>Natural Gas Surcharge</b>	<b>Gas Consumption Surcharge Fund</b>	<b>539,741,000</b>	<b>-16.6%</b>
<b>Property Taxes</b>		<b>1,016,442,000</b>	<b>3.5%</b>
Local taxes on state-assessed properties h/	Counties	998,800,000	3.4%
Private car taxes	General Fund	8,529,000	8.1%
Timber Yield Tax	Timber harvest counties	9,113,000	16.0%
<b>Sales and use taxes and fees:</b>		<b>48,487,497,000</b>	<b>8.5%</b>
<b>Retail Sales Tax</b>		<b>48,006,801,000</b>	<b>7.4%</b>
City and county taxes i/	Cities and counties general funds	4,639,502,000	6.1%
County transportation tax	County transportation funds	1,524,349,000	4.5%
Special district taxes	Special tax districts	5,676,806,000	13.9%
Fiscal recovery fund sales tax j/	Fiscal Recovery Fund	1,531,735,000	6.1%
Local Revenue Fund 2011 state sales tax k/	Local Revenue Fund 2011	5,884,731,000	6.7%
Local revenue fund state sales tax	Local Revenue Fund	3,102,388,000	6.4%
Public safety fund sales tax	Public Safety Fund	3,102,391,000	6.4%
State taxes e,/	General Fund	22,531,214,000	7.0%
Fees m/	General Fund	13,684,000	7.4%
<b>Managed care sales tax n/</b>	<b>Children's Health and Human Services Special Fund</b>	<b>480,697,000</b>	<b>NA</b>
<b>Total Revenues</b>		<b>\$60,448,064,000</b>	<b>7.9%</b>

**Table 2**  
**Administration**  
**SUMMARY OF REVENUES FROM TAXES ADMINI:**  
**By Fiscal Year, 2003-04 to 2013-14**  
*(Modified accrual basis of accounting)*

<b>Tax program</b>	<b>2012-13</b>	<b>Yr-to-Yr Chg</b>	<b>2011-12</b>	<b>Yr-to-Yr Chg</b>
<b>Alcoholic beverage taxes a/:</b>	<b>\$356,551,000</b>	<b>3.0%</b>	<b>\$346,252,000</b>	<b>3.6%</b>
Taxes on beer and wine	169,053,000	4.2%	162,198,000	2.4%
Taxes on distilled spirits	187,498,000	1.9%	184,054,000	4.7%
<b>Cigarette and tobacco products taxes a/:</b>	<b>871,533,000</b>	<b>-3.3%</b>	<b>901,157,000</b>	<b>-1.1%</b>
Breast cancer research cigarette stamp tax	21,409,000	-5.0%	22,540,000	-4.7%
Children and families first cigarette stamp tax	480,490,000	-3.6%	498,497,000	-1.3%
Cigarette and tobacco products licensing fee b/	1,696,000	2.4%	1,657,000	-2.2%
Cigarette and tobacco products surtax	277,832,000	-2.0%	283,420,000	-0.6%
Cigarette tax	90,106,000	-5.2%	95,042,000	-1.0%
<b>Electrical Energy Tax</b>	<b>71,673,000</b>	<b>-3.4%</b>	<b>74,163,000</b>	<b>30.3%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>79,152,000</b>	<b>-5.0%</b>	<b>83,313,000</b>	<b>-3.7%</b>
<b>Environmental taxes and fees</b>	<b>719,416,000</b>	<b>8.8%</b>	<b>661,102,000</b>	<b>-7.0%</b>
Childhood lead poisoning prevention	24,321,000	21.2%	20,070,000	1.2%
Electronic waste recycling	86,890,000	-21.2%	110,255,000	-29.5%
Fire prevention fee c/	75,202,000	NA	-	
Hazardous substances taxes and fees	72,534,000	-3.3%	75,045,000	5.7%
Integrated Waste Management fees	40,911,000	0.3%	40,790,000	-3.6%
Marine invasive species control	4,526,000	3.7%	4,364,000	-12.2%
Occupational lead poisoning prevention	3,207,000	1.7%	3,154,000	2.4%
Oil spill fees	31,337,000	10.4%	28,380,000	14.6%
Tire recycling fee	51,983,000	6.1%	48,992,000	2.3%
Underground storage tank fee	314,880,000	-0.6%	316,898,000	-4.6%
Water rights fee	13,625,000	3.6%	13,153,000	61.9%
<b>Fuel Taxes and Fees:</b>	<b>5,536,122,000</b>	<b>-1.0%</b>	<b>5,592,013,000</b>	<b>-1.6%</b>
Diesel and use fuel taxes d/	327,175,000	-11.0%	367,499,000	-23.0%
<b>Motor vehicle fuel taxes</b>	<b>5,208,947,000</b>	<b>-0.3%</b>	<b>5,224,514,000</b>	<b>0.4%</b>
Gasoline tax e/	5,206,304,000	-0.3%	5,221,980,000	0.4%
Jet fuel tax	2,643,000	4.3%	2,534,000	6.3%
<b>Insurance taxes f/</b>	<b>2,063,818,000</b>	<b>3.8%</b>	<b>1,988,859,000</b>	<b>2.8%</b>
<b>Lumber Products Assessment g/</b>	<b>14,637,000</b>	<b>NA</b>	<b>-</b>	
<b>Natural Gas Surcharge</b>	<b>647,505,000</b>	<b>0.2%</b>	<b>646,308,000</b>	<b>8.2%</b>
<b>Property Taxes</b>	<b>981,682,000</b>	<b>1.9%</b>	<b>963,102,000</b>	<b>8.5%</b>
Local taxes on state-assessed properties h/	965,940,000	2.0%	947,000,000	8.3%
Private car taxes	7,886,000	-1.9%	8,041,000	29.7%
Timber Yield Tax	7,855,000	-2.5%	8,061,000	24.4%
<b>Sales and use taxes and fees:</b>	<b>44,679,961,000</b>	<b>8.5%</b>	<b>41,196,804,000</b>	<b>-3.1%</b>
<b>Retail Sales Tax</b>	<b>44,679,961,000</b>	<b>8.5%</b>	<b>41,196,804,000</b>	<b>-3.1%</b>
City and county taxes i/	4,373,939,000	9.1%	4,009,624,000	8.9%
County transportation tax	1,458,207,000	9.7%	1,329,474,000	8.3%
Special district taxes	4,986,206,000	9.2%	4,567,694,000	9.8%
Fiscal recovery fund sales tax j/	1,443,966,000	7.3%	1,345,698,000	10.6%
Local Revenue Fund 2011 state sales tax k/	5,516,137,000	5.1%	5,247,531,000	NA
Local revenue fund state sales tax	2,916,188,000	7.1%	2,722,030,000	10.6%
Public safety fund sales tax	2,916,186,000	7.1%	2,721,846,000	10.6%
State taxes e,/	21,056,390,000	9.4%	19,242,348,000	-29.5%
Fees m/	12,741,000	20.7%	10,560,000	399.0%
<b>Managed care sales tax n/</b>	<b>-</b>		<b>-</b>	
<b>Total Revenues</b>	<b>\$56,022,049,000</b>	<b>6.8%</b>	<b>\$52,453,072,000</b>	<b>-2.4%</b>

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**SUMMARY OF REVENUES FROM TAXES ADMINI:**  
**By Fiscal Year, 2003-04 to 2013-14**  
*(Modified accrual basis of accounting)*

Tax program	2010-11	Yr-to-Yr Chg	2009-10	Yr-to-Yr Chg
<b>Alcoholic beverage taxes a/:</b>	<b>\$334,193,000</b>	<b>7.4%</b>	<b>\$311,253,000</b>	<b>-3.9%</b>
Taxes on beer and wine	158,324,000	5.4%	150,171,000	-6.7%
Taxes on distilled spirits	175,869,000	9.2%	161,083,000	-1.2%
<b>Cigarette and tobacco products taxes a/:</b>	<b>911,322,000</b>	<b>-1.8%</b>	<b>928,007,000</b>	<b>-7.7%</b>
Breast cancer research cigarette stamp tax	23,652,000	-2.1%	24,171,000	-6.0%
Children and families first cigarette stamp tax	504,963,000	-1.4%	512,104,000	-7.8%
Cigarette and tobacco products licensing fee b/	1,694,000	-4.8%	1,778,000	-6.1%
Cigarette and tobacco products surtax	285,019,000	-3.0%	293,769,000	-6.8%
Cigarette tax	95,994,000	-0.2%	96,184,000	-10.3%
<b>Electrical Energy Tax</b>	<b>56,915,000</b>	<b>6.8%</b>	<b>53,300,000</b>	<b>-6.6%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>86,507,000</b>	<b>-4.3%</b>	<b>90,349,000</b>	<b>-16.2%</b>
<b>Environmental taxes and fees</b>	<b>710,604,000</b>	<b>2.0%</b>	<b>696,453,000</b>	<b>22.6%</b>
Childhood lead poisoning prevention	19,830,000	-28.8%	27,852,000	48.5%
Electronic waste recycling	156,283,000	-11.1%	175,811,000	62.7%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	71,008,000	-7.1%	76,399,000	-3.4%
Integrated Waste Management fees	42,295,000	0.9%	41,910,000	-13.7%
Marine invasive species control	4,970,000	15.5%	4,304,000	8.6%
Occupational lead poisoning prevention	3,080,000	-15.4%	3,641,000	7.1%
Oil spill fees	24,760,000	-2.2%	25,325,000	-5.7%
Tire recycling fee	47,908,000	5.2%	45,536,000	-2.8%
Underground storage tank fee	332,346,000	14.9%	289,174,000	29.0%
Water rights fee	8,124,000	25.0%	6,500,000	-21.2%
<b>Fuel Taxes and Fees:</b>	<b>5,683,361,000</b>	<b>79.4%</b>	<b>3,168,797,000</b>	<b>-1.1%</b>
Diesel and use fuel taxes d/	477,456,000	-4.1%	497,654,000	-4.9%
<b>Motor vehicle fuel taxes</b>	<b>5,205,905,000</b>	<b>94.9%</b>	<b>2,671,143,000</b>	<b>-0.3%</b>
Gasoline tax e/	5,203,521,000	95.0%	2,668,891,000	-0.3%
Jet fuel tax	2,384,000	5.9%	2,252,000	-9.7%
<b>Insurance taxes f/</b>	<b>1,934,385,000</b>	<b>2.6%</b>	<b>1,884,992,000</b>	<b>-2.7%</b>
<b>Lumber Products Assessment g/</b>	<b>-</b>		<b>-</b>	
<b>Natural Gas Surcharge</b>	<b>597,161,000</b>	<b>12.2%</b>	<b>532,303,000</b>	<b>18.8%</b>
<b>Property Taxes</b>	<b>887,340,000</b>	<b>4.7%</b>	<b>847,511,000</b>	<b>0.5%</b>
Local taxes on state-assessed properties h/	874,658,000	4.3%	838,728,000	1.0%
Private car taxes	6,201,000	6.6%	5,816,000	-3.8%
Timber Yield Tax	6,480,000	118.4%	2,967,000	-56.8%
<b>Sales and use taxes and fees:</b>	<b>42,517,662,000</b>	<b>0.8%</b>	<b>42,165,819,000</b>	<b>5.6%</b>
<b>Retail Sales Tax</b>	<b>42,517,662,000</b>	<b>0.8%</b>	<b>42,165,819,000</b>	<b>5.6%</b>
City and county taxes i/	3,681,279,000	4.9%	3,510,763,000	-6.0%
County transportation tax	1,228,097,000	5.0%	1,170,171,000	-6.1%
Special district taxes	4,161,245,000	5.3%	3,953,322,000	11.3%
Fiscal recovery fund sales tax j/	1,217,117,000	4.7%	1,161,938,000	-6.2%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,461,759,000	4.8%	2,348,068,000	-3.8%
Public safety fund sales tax	2,461,610,000	4.8%	2,348,068,000	-3.8%
State taxes e,/	27,304,440,000	-1.3%	27,672,958,000	9.5%
Fees m/	2,116,000	297.9%	532,000	38.2%
<b>Managed care sales tax n/</b>	<b>-</b>		<b>-</b>	
<b>Total Revenues</b>	<b>\$53,719,450,000</b>	<b>6.0%</b>	<b>\$50,678,783,000</b>	<b>4.7%</b>

**Table 2**  
**Administration**  
**SUMMARY OF REVENUES FROM TAXES ADMINI:**  
**By Fiscal Year, 2003-04 to 2013-14**  
*(Modified accrual basis of accounting)*

Tax program	2008-09	Yr-to-Yr Chg	2007-08	Yr-to-Yr Chg
<b>Alcoholic beverage taxes a/:</b>	<b>\$323,954,000</b>	<b>-1.0%</b>	<b>\$327,270,000</b>	<b>-2.0%</b>
Taxes on beer and wine	160,953,000	2.1%	157,568,000	-7.0%
Taxes on distilled spirits	163,001,000	-3.9%	169,702,000	3.2%
<b>Cigarette and tobacco products taxes a/:</b>	<b>1,005,615,000</b>	<b>-3.6%</b>	<b>1,042,797,000</b>	<b>-3.8%</b>
Breast cancer research cigarette stamp tax	25,718,000	-2.6%	26,400,000	-3.2%
Children and families first cigarette stamp tax	555,404,000	-3.7%	576,857,000	-4.4%
Cigarette and tobacco products licensing fee b/	1,895,000	-2.0%	1,934,000	-11.4%
Cigarette and tobacco products surtax	315,344,000	-3.8%	327,734,000	-2.4%
Cigarette tax	107,254,000	-2.4%	109,871,000	-4.8%
<b>Electrical Energy Tax</b>	<b>57,049,000</b>	<b>0.0%</b>	<b>57,040,000</b>	<b>1.2%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>107,795,000</b>	<b>3.9%</b>	<b>103,748,000</b>	<b>-7.5%</b>
<b>Environmental taxes and fees</b>	<b>567,936,000</b>	<b>-3.4%</b>	<b>587,646,000</b>	<b>3.9%</b>
Childhood lead poisoning prevention	18,755,000	-47.2%	35,544,000	281.8%
Electronic waste recycling	108,044,000	34.4%	80,394,000	1.3%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	79,091,000	3.3%	76,533,000	12.8%
Integrated Waste Management fees	48,556,000	-11.2%	54,680,000	-5.1%
Marine invasive species control	3,964,000	45.6%	2,722,000	-2.3%
Occupational lead poisoning prevention	3,399,000	3.0%	3,299,000	5.3%
Oil spill fees	26,853,000	-3.9%	27,945,000	-0.4%
Tire recycling fee	46,863,000	-14.8%	55,027,000	-6.0%
Underground storage tank fee	224,158,000	-8.0%	243,649,000	-3.0%
Water rights fee	8,254,000	5.1%	7,853,000	1.7%
<b>Fuel Taxes and Fees:</b>	<b>3,203,821,000</b>	<b>-5.7%</b>	<b>3,396,594,000</b>	<b>-0.8%</b>
Diesel and use fuel taxes d/	523,326,000	-11.2%	589,395,000	2.5%
<b>Motor vehicle fuel taxes</b>	<b>2,680,495,000</b>	<b>-4.5%</b>	<b>2,807,199,000</b>	<b>-1.5%</b>
Gasoline tax e/	2,678,003,000	-4.5%	2,804,134,000	-1.5%
Jet fuel tax	2,492,000	-18.7%	3,065,000	0.8%
<b>Insurance taxes f/</b>	<b>1,937,269,000</b>	<b>-3.6%</b>	<b>2,009,700,000</b>	<b>1.4%</b>
<b>Lumber Products Assessment g/</b>	<b>-</b>		<b>-</b>	
<b>Natural Gas Surcharge</b>	<b>448,137,000</b>	<b>12.0%</b>	<b>400,030,000</b>	<b>-9.2%</b>
<b>Property Taxes</b>	<b>843,453,000</b>	<b>4.8%</b>	<b>804,510,000</b>	<b>5.5%</b>
Local taxes on state-assessed properties h/	830,536,000	5.7%	785,570,000	6.0%
Private car taxes	6,045,000	-1.1%	6,110,000	-8.9%
Timber Yield Tax	6,872,000	-46.4%	12,831,000	-16.1%
<b>Sales and use taxes and fees:</b>	<b>39,924,935,000</b>	<b>-10.1%</b>	<b>44,416,478,000</b>	<b>-1.5%</b>
<b>Retail Sales Tax</b>	<b>39,924,935,000</b>	<b>-10.1%</b>	<b>44,416,478,000</b>	<b>-1.5%</b>
City and county taxes i/	3,734,285,000	-11.7%	4,228,650,000	-0.8%
County transportation tax	1,246,361,000	-12.8%	1,429,075,000	0.7%
Special district taxes	3,551,907,000	-10.6%	3,974,548,000	1.4%
Fiscal recovery fund sales tax j/	1,239,366,000	-11.6%	1,401,776,000	-0.3%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
Public safety fund sales tax	2,439,721,000	-13.0%	2,805,089,000	-1.6%
State taxes e,/	25,273,188,000	-9.0%	27,771,845,000	-2.2%
Fees m/	385,000	-4.9%	405,000	-16.0%
<b>Managed care sales tax n/</b>	<b>-</b>		<b>-</b>	
<b>Total Revenues</b>	<b>\$48,419,964,000</b>	<b>-8.9%</b>	<b>\$53,145,812,000</b>	<b>-1.3%</b>

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**SUMMARY OF REVENUES FROM TAXES ADMINI:**  
**By Fiscal Year, 2003-04 to 2013-14**  
**(Modified accrual basis of accounting)**

<b>Tax program</b>	<b>2006-07</b>	<b>Yr-to-Yr Chg</b>	<b>2005-06</b>	<b>Yr-to-Yr Chg</b>
<b>Alcoholic beverage taxes a/:</b>	<b>\$333,806,000</b>	<b>4.9%</b>	<b>\$318,282,000</b>	<b>1.3%</b>
Taxes on beer and wine	169,372,000	7.5%	157,627,000	0.6%
Taxes on distilled spirits	164,434,000	2.4%	160,654,000	1.9%
<b>Cigarette and tobacco products taxes a/:</b>	<b>1,084,103,000</b>	<b>-0.9%</b>	<b>1,093,789,000</b>	<b>0.2%</b>
Breast cancer research cigarette stamp tax	27,273,000	-3.2%	28,161,000	-2.4%
Children and families first cigarette stamp tax	603,385,000	-1.3%	611,031,000	0.3%
Cigarette and tobacco products licensing fee b/	2,183,000	17.4%	1,859,000	-36.7%
Cigarette and tobacco products surtax	335,893,000	0.4%	334,713,000	1.2%
Cigarette tax	115,370,000	-2.2%	118,026,000	-0.9%
<b>Electrical Energy Tax</b>	<b>56,357,000</b>	<b>9.1%</b>	<b>51,638,000</b>	<b>-19.9%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>112,154,000</b>	<b>-14.3%</b>	<b>130,911,000</b>	<b>1.9%</b>
<b>Environmental taxes and fees</b>	<b>565,423,000</b>	<b>1.0%</b>	<b>559,835,000</b>	<b>18.8%</b>
Childhood lead poisoning prevention	9,309,000	-6.6%	9,970,000	-16.2%
Electronic waste recycling	79,344,000	1.3%	78,321,000	154.2%
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	67,850,000	2.5%	66,208,000	1.4%
Integrated Waste Management fees	57,609,000	-5.8%	61,171,000	8.3%
Marine invasive species control	2,786,000	-7.2%	3,001,000	-14.8%
Occupational lead poisoning prevention	3,132,000	1.5%	3,086,000	3.2%
Oil spill fees	28,070,000	-2.4%	28,763,000	4.4%
Tire recycling fee	58,509,000	-2.4%	59,955,000	25.8%
Underground storage tank fee	251,095,000	3.9%	241,567,000	10.8%
Water rights fee	7,719,000	-1.0%	7,793,000	11.9%
<b>Fuel Taxes and Fees:</b>	<b>3,423,538,000</b>	<b>-0.1%</b>	<b>3,425,886,000</b>	<b>0.9%</b>
Diesel and use fuel taxes d/	574,874,000	4.4%	550,806,000	3.5%
<b>Motor vehicle fuel taxes</b>	<b>2,848,664,000</b>	<b>-0.9%</b>	<b>2,875,079,000</b>	<b>0.4%</b>
Gasoline tax e/	2,845,623,000	-0.9%	2,871,962,000	0.3%
Jet fuel tax	3,042,000	-2.4%	3,118,000	21.4%
<b>Insurance taxes f/</b>	<b>1,982,588,000</b>	<b>-0.9%</b>	<b>2,001,281,000</b>	<b>1.4%</b>
<b>Lumber Products Assessment g/</b>	<b>-</b>		<b>-</b>	
<b>Natural Gas Surcharge</b>	<b>440,430,000</b>	<b>27.2%</b>	<b>346,172,000</b>	<b>14.9%</b>
<b>Property Taxes</b>	<b>762,865,000</b>	<b>0.9%</b>	<b>756,245,000</b>	<b>2.7%</b>
Local taxes on state-assessed properties h/	740,861,000	1.1%	733,150,000	2.5%
Private car taxes	6,703,000	-3.6%	6,950,000	5.7%
Timber Yield Tax	15,301,000	-5.2%	16,145,000	13.2%
<b>Sales and use taxes and fees:</b>	<b>45,105,793,000</b>	<b>1.8%</b>	<b>44,300,734,000</b>	<b>6.8%</b>
<b>Retail Sales Tax</b>	<b>45,105,793,000</b>	<b>1.8%</b>	<b>44,300,734,000</b>	<b>6.8%</b>
City and county taxes i/	4,264,888,000	1.5%	4,199,969,000	3.6%
County transportation tax	1,419,150,000	1.3%	1,401,329,000	6.8%
Special district taxes	3,918,005,000	4.7%	3,743,610,000	7.9%
Fiscal recovery fund sales tax j/	1,406,048,000	0.7%	1,395,801,000	17.5%
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,850,488,000	1.4%	2,811,773,000	6.7%
Public safety fund sales tax	2,850,488,000	1.4%	2,811,773,000	6.7%
State taxes e, l/	28,396,242,000	1.6%	27,936,047,000	6.7%
Fees m/	482,000	11.8%	431,000	1.4%
<b>Managed care sales tax n/</b>	<b>-</b>		<b>-</b>	
<b>Total Revenues</b>	<b>\$53,867,057,000</b>	<b>1.7%</b>	<b>\$52,984,773,000</b>	<b>6.1%</b>

**Table 2**  
**Administration**  
**SUMMARY OF REVENUES FROM TAXES ADMINI:**  
**By Fiscal Year, 2003-04 to 2013-14**  
*(Modified accrual basis of accounting)*

<b>Tax program</b>	<b>2004-05</b>	<b>Yr-to-Yr Chg</b>	<b>2003-04</b>	<b>Yr-to-Yr Chg</b>
<b>Alcoholic beverage taxes a/:</b>	<b>\$314,275,000</b>	<b>0.5%</b>	<b>\$312,838,000</b>	<b>7.7%</b>
Taxes on beer and wine	156,612,000	-5.7%	166,108,000	10.5%
Taxes on distilled spirits	157,663,000	7.5%	146,730,000	4.6%
<b>Cigarette and tobacco products taxes a/:</b>	<b>1,091,224,000</b>	<b>0.4%</b>	<b>1,086,875,000</b>	<b>2.1%</b>
Breast cancer research cigarette stamp tax	28,840,000	1.5%	28,427,000	-8.8%
Children and families first cigarette stamp tax	609,503,000	1.3%	601,708,000	1.1%
Cigarette and tobacco products licensing fee b/	2,938,000	-84.1%	18,479,000	NA
Cigarette and tobacco products surtax	330,887,000	3.0%	321,125,000	-0.5%
Cigarette tax	119,056,000	1.6%	117,137,000	1.9%
<b>Electrical Energy Tax</b>	<b>64,427,000</b>	<b>10.7%</b>	<b>58,173,000</b>	<b>26.2%</b>
<b>Emergency Telephone Users' Surcharge</b>	<b>128,463,000</b>	<b>-5.6%</b>	<b>136,124,000</b>	<b>3.7%</b>
<b>Environmental taxes and fees</b>	<b>471,177,000</b>	<b>11.3%</b>	<b>423,348,000</b>	<b>4.6%</b>
Childhood lead poisoning prevention	11,904,000	-10.8%	13,339,000	-32.2%
Electronic waste recycle	30,806,000	NA	-	
Fire prevention fee c/	-		-	
Hazardous substances taxes and fees	65,314,000	1.5%	64,371,000	-3.6%
Integrated Waste Management fees	56,479,000	0.3%	56,287,000	2.4%
Marine invasive species control	3,522,000	86.0%	1,894,000	66.2%
Occupational lead poisoning prevention	2,990,000	10.7%	2,701,000	4.0%
Oil spill fees	27,559,000	-17.0%	33,198,000	59.4%
Tire recycling fee	47,651,000	43.6%	33,181,000	4.0%
Underground storage tank fee	217,985,000	3.0%	211,574,000	2.3%
Water rights fee	6,967,000	2.4%	6,804,000	NA
<b>Fuel Taxes and Fees:</b>	<b>3,396,928,000</b>	<b>0.8%</b>	<b>3,371,555,000</b>	<b>2.1%</b>
Diesel and use fuel taxes d/	532,063,000	6.2%	501,233,000	5.5%
<b>Motor vehicle fuel taxes</b>	<b>2,864,865,000</b>	<b>-0.2%</b>	<b>2,870,322,000</b>	<b>1.5%</b>
Gasoline tax e/	2,862,296,000	-0.2%	2,868,133,000	1.5%
Jet fuel tax	2,569,000	17.4%	2,189,000	-9.9%
<b>Insurance taxes f/</b>	<b>1,973,696,000</b>	<b>7.6%</b>	<b>1,834,205,000</b>	<b>15.9%</b>
<b>Lumber Products Assessment g/</b>	<b>-</b>		<b>-</b>	
<b>Natural Gas Surcharge</b>	<b>301,376,000</b>	<b>14.8%</b>	<b>262,614,000</b>	<b>15.2%</b>
<b>Property Taxes</b>	<b>736,443,000</b>	<b>-4.4%</b>	<b>770,340,000</b>	<b>7.1%</b>
Local taxes on state-assessed properties h/	715,600,000	-4.5%	749,200,000	6.9%
Private car taxes	6,577,000	-0.9%	6,637,000	3.5%
Timber Yield Tax	14,267,000	-1.6%	14,503,000	15.7%
<b>Sales and use taxes and fees:</b>	<b>41,475,086,000</b>	<b>9.0%</b>	<b>38,058,620,000</b>	<b>6.5%</b>
<b>Retail Sales Tax</b>	<b>41,475,086,000</b>	<b>9.0%</b>	<b>38,058,620,000</b>	<b>6.5%</b>
City and county taxes i/	4,053,961,000	-15.9%	4,822,579,000	6.5%
County transportation tax	1,312,438,000	8.9%	1,205,470,000	6.5%
Special district taxes	3,469,334,000	12.6%	3,081,100,000	6.2%
Fiscal recovery fund sales tax j/	1,187,425,000	NA	-	
Local Revenue Fund 2011 state sales tax k/	-		-	
Local revenue fund state sales tax	2,635,571,000	7.9%	2,442,269,000	7.2%
Public safety fund sales tax	2,635,803,000	7.9%	2,442,040,000	7.2%
State taxes e,/	26,180,129,000	8.8%	24,064,797,000	6.4%
Fees m/	425,000	16.5%	365,000	6.9%
<b>Managed care sales tax n/</b>	<b>-</b>		<b>-</b>	
<b>Total Revenues</b>	<b>\$49,953,096,000</b>	<b>7.9%</b>	<b>\$46,314,692,000</b>	<b>6.4%</b>



## Table 2 Administration

### SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION, By Fiscal Year, 2003-04 to 2013-14

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the taxes listed above are presented in the historical statistical table for each tax program.

Detail may not compute to total due to rounding

#### Footnotes

- a. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- b. Effective January 1, 2004.
- c. Effective July 1, 2011. Billings for fiscal year 2011-12 were issued beginning in August 2012.
- d. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Revenues collected under the International Fuel Tax Agreement (IFTA), implemented on January 1, 1996, are included. In addition, IFTA Decals and Licensing Fees are included.
- e. Effective July 1, 2010, under the Fuel Tax Swap, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the state portion of the sales and use tax rate (then 6 percent), and a corresponding increase in the excise tax rate on that gasoline is imposed.
- f. Does not include amounts collected by the Department of Insurance.
- g. Effective January 1, 2013.
- h. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on state-assessed properties include ad valorem special assessments collected by city and county officials.
- i. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- j. Effective July 1, 2004, this 1/4 percent special tax was imposed.
- k. Effective July 1, 2011.
- l. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and was in effect until June 30, 2011. Effective July 1, 2011, the state sales tax rate was reduced to 3.9375 percent..
- m. Effective January 1, 2011, includes collection recovery costs.
- n. Effective July 1, 2013, through June 30, 2016, sales tax is imposed on sellers of Medi-Cal Managed Care Plans for the privilege of selling Medi-Cal related health care services at retail in California.